



DEPARTMENT OF HEALTH AND HUMAN SERVICES

**OFFICE OF AUDIT SERVICES
233 NORTH MICHIGAN AVENUE
CHICAGO, ILLINOIS 60601**

April 25, 2003

**REGION V
OFFICE OF
INSPECTOR GENERAL**

Report Number: A-05-02-00054

Ms. Sandy Coston, President
United Government Services, LLC
401 West Michigan Street
Milwaukee, Wisconsin 53203-2804

Dear Ms. Coston:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS), Office of the Inspector General (OIG), Office of Audit Services' (OAS) final report entitled, "Review of Medicare Part A Costs Claimed for Y2K Activities for the Period October 1, 1997 through September 30, 1999." A copy of this report will be forwarded to the action official noted below for review and any action deemed necessary.

Final determination as to actions taken on all matters reported will be made by the HHS action official. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act, 5 U.S.C. 552, as amended by Public Law 104-231, OIG, OAS reports issued to the Department's grantees and contractors are made available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise (see 45 CFR part 5).

To facilitate identification, please refer to report number A-05-02-00054 in all correspondence relating to this report.

Sincerely,

A handwritten signature in cursive script that reads "Paul Swanson".

Paul Swanson
Regional Inspector General
for Audit Services

Enclosures – as stated

Direct Reply to HHS Action Official:

Mr. David DuPre
Acting Regional Administrator
Centers for Medicare and Medicaid Services
Department of Health and Human Services
233 North Michigan Avenue, Suite 600
Chicago, Illinois 60601-5519

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF MEDICARE PART A
COSTS CLAIMED FOR Y2K ACTIVITIES
FOR THE PERIOD OCTOBER 1, 1997
THROUGH SEPTEMBER 30, 1999**

**UNITED GOVERNMENT SERVICES, LLC
MILWAUKEE, WISCONSIN**



JANET REHNQUIST
Inspector General

**APRIL 2003
A-05-02-00054**

Notices

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In accordance with the principles of the Freedom of Information Act, 5 U.S.C. 552, as amended by Public Law 104-231, Office of Inspector General, Office of Audit Services, reports are made available to members of the public to the extent information contained therein is not subject to exemptions in the Act. (See 45 CFR Part 5.)

OAS FINDINGS AND OPINIONS

The designation of financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed as well as other conclusions and recommendations in this report represent the findings and opinions of the HHS/OIG/OAS. Authorized officials of the awarding agency will make final determination on these matters.



EXECUTIVE SUMMARY

OBJECTIVE

The audit objective was to determine whether costs claimed by United Government Services, LLC (UGS) for Medicare Year 2000 (Y2K) remediation were allowable in accordance with Medicare cost principles, appropriately expended for Medicare computer systems only, and properly allocated when remediation of systems benefited both Medicare and non-Medicare purposes. The audit, covering Final Administrative Cost Proposals (FACPs) for fiscal year (FY) 1998 and FY 1999, was requested by the Region V office of the Centers for Medicare and Medicaid Services (CMS).

FINDINGS

We found that UGS had generally established adequate systems of internal control to account for and report Y2K costs. While most of the Y2K costs were allowable under the provisions of the Medicare contract and applicable portions of the Federal Acquisition Regulation (FAR), we identified \$49,923 of unallowable charges to the Y2K activity codes. The issues related to these unallowable costs are briefly summarized below and reported in greater detail in the FINDINGS AND RECOMMENDATIONS section of this report.

- **Supervisor Salaries and Fringe Benefits** - UGS claimed \$45,278 in salaries and fringe benefits from August 1999 through January 2000 for supervisors who were not 100 percent Y2K-devoted. Costs related to supervisory personnel were considered allowable charges to Y2K only when 100 percent of the personnel's time was spent on Y2K activities. The costs should be charged to the other (non-Y2K) Medicare activities.
- **Other Salaries and Fringe Benefits** - UGS reported \$3,724 in claims for salaries and fringe benefits on the FY 1998 FACP that were not supported by accounting records.
- **Meal Costs** - UGS claimed \$921 in unallowable meal costs for staff working on Day One Planning (DOP) activities in Milwaukee. The FAR does not allow employee meals except when traveling overnight.

RECOMMENDATIONS

We recommend that UGS:

- Amend the FY 1999 FACP to transfer **supervisor salaries and fringe benefits**, totaling \$45,278, from Y2K activities to other Medicare activities,
- Make a financial adjustment for unsupported **other salaries and fringe benefits**, totaling \$3,724, and

- Make a financial adjustment of \$921 for unallowable employee **meal costs**.

UGS's COMMENTS

With respect to supervisor salaries and fringe benefits, UGS officials cited FAR 31.202, contending that the direct identification of costs with cost objectives, done through their normal accounting practices, should provide sufficient support for the allowability of costs claimed. They also believed that unclaimed "other" costs, totaling \$8,179, should be offset against a reconciling difference of \$11,903 reported in the draft report.

Regarding the employee meal costs, UGS officials believed the costs were a reasonable alternative since the UGS food service facilities were closed on the holiday weekend.

The written comments are presented in their entirety in the APPENDIX.

OFFICE OF INSPECTOR GENERAL's RESPONSE

Although UGS followed its normal cost accounting practices, the CMS criteria states that the supervisors must work 100 percent on Y2K activities for their compensation to be charged to Y2K. We agree that the costs could be charged to (non-Y2K) Medicare activities and have revised our recommendation. UGS provided documentation to support unclaimed "other" costs of \$8,179, which we have offset against the salary and fringe benefit difference for a net financial adjustment of \$3,724. As cited in the criteria on employee morale, only the Medicare share of operating costs for the UGS cafeteria are allowable, not the cost of employee meals.

TABLE OF CONTENTS

	Page
INTRODUCTION	1
BACKGROUND	1
United Government Services, LLC	1
Y2K	1
Regulations	2
OBJECTIVE, SCOPE AND METHODOLOGY	
Objective	2
Scope	2
Methodology	2
FINDINGS AND RECOMMENDATIONS	
Supervisor Salaries and Fringe Benefits	3
Other Salaries and Fringe Benefits	4
Meal Costs	4
OTHER MATTERS	
Prior Audit Findings	6
APPENDIX - UGS's Written Comments to Draft Report	
EXHIBIT A - Final Administrative Cost Proposal and Auditor Recommendations For the Fiscal Year Ending September 30, 1998	
EXHIBIT B - Final Administrative Cost Proposal and Auditor Recommendations For the Fiscal Year Ending September 30, 1999	

Glossary of Abbreviations and Acronyms

CMS	Centers for Medicare and Medicaid Services (formerly Health Care Financing Administration (HCFA))
UGS	United Government Services, LLC
Y2K	Year 2000
FY	Fiscal Year
DOP	Day One (January 1, 2000) Planning
PI	Productivity Investment
FAR	Federal Acquisition Regulation
OIG	Office of the Inspector General
FACP	Final Administrative Cost Proposal
NOBA	Notice of Budget Approval
SBR	Supplemental Budget Request
IER	Interim Expenditure Report
EDP	Electronic Data Processing

INTRODUCTION

BACKGROUND

United Government Services, LLC

The CMS contracted with UGS to administer the Medicare Part A program and process medical claims for various types of providers. UGS processes Medicare Part A claims from hospitals, skilled nursing facilities, outpatient physical therapy and comprehensive outpatient rehabilitation facilities, end stage renal disease facilities, rural health clinics, critical access hospitals, home health and hospice providers, and federally qualified health centers. For fiscal years (FY) 1998 and 1999, UGS claimed \$1,395,086 in reimbursement for Medicare Y2K administrative costs.

Year 2000 (Y2K)

In 1999, many Medicare computer systems relied on only two digits to identify the year. This problem, if uncorrected, could have resulted in many of these systems recognizing the “00” year as 1900 instead of 2000. As a result, millions of beneficiaries, who depended on CMS for health care coverage, and hundreds of thousands of health care providers could have experienced cash flow difficulties from delayed Medicare operations related to computer problems. To prevent this occurrence, the Department of Health and Human Services assigned the highest priority to ensuring that its programs and systems were Y2K compliant. During FY 1998, CMS increased the budget allocation to its contractors by over \$100 million for Y2K remediation of their Medicare computer systems and related Y2K activities.

To monitor the budget process associated with this additional funding, CMS implemented budgeting and expenditure reporting processes for contractor Y2K activity. Contractors submitted their Supplemental Budget Requests (SBRs) for Y2K funding and Interim Expenditure Reports (IERs) for Y2K expenditure claims using a series of process-based, Productivity Investment (PI) codes, explained in detail in the CMS Chief Financial Officer’s memorandum, dated June 24, 1998, on “New Productivity Investment Millennium Codes and Method of Reporting Millennium Costs.” Later, in March 1999, CMS added two additional PIs. The seven PIs included activities for:

- Assessing, renovating, and replacing hardware
- Assessing, renovating, replacing, and implementing software
- Testing and validating the systems
- Promoting Y2K awareness and education
- Project management
- Implementing risk mitigation and readiness plans
- Contingency plan invocation and execution

For cost reporting purposes, each PI was divided into nine cost centers: salaries/wages, fringe benefits, electronic data processing equipment, subcontracts, other direct costs, credits, overhead, general and administrative costs, and fees/profits.

Regulations

The Medicare contract, its appendices and attachments, as well as, Part 31 of the FAR are the primary regulations governing the administrative costs claimed by Medicare intermediaries. The CMS also issues guidance through the Medicare Intermediary Manual and by issuing program memorandums.

OBJECTIVE, SCOPE AND METHODOLOGY

Objective

The objective of our audit was to reconcile Medicare Y2K expenditures, reported on the FY 1998 and 1999 FACPs, to the UGS accounting records and to determine whether the expenditures were: *i*) allowable in accordance with Medicare cost principles, *ii*) expended for the remediation of Medicare computer systems only, and *iii*) properly allocated when used for remediation of systems and other Y2K activities which benefited both Medicare and non-Medicare purposes.

Scope

In a prior 1999 audit (CIN: A-05-99-00058), the Office of the Inspector General (OIG) audited \$787,482 of the \$1,395,086 claimed for Y2K activities in FY 1998 and FY 1999. Region V CMS requested that we audit the remainder of the costs claimed (\$607,604) to provide a basis to settle the administrative cost audit covering FY 1995 through FY 1998.

Methodology

The costs claimed on the FACPs for FYs 1998 and 1999 were compared to the SBRs, Notice of Budget Approvals (NOBAs), and a Y2K summary spreadsheet provided by UGS. We specifically verified all salaries, fringe benefits, and electronic data processing (EDP) costs, as well as, performed in-depth reviews of subcontractor and travel costs.

Our fieldwork was conducted at the UGS corporate offices in Milwaukee, Wisconsin between February and August 2002.

Our audit was conducted in accordance with generally accepted government auditing standards. The scope of our audit did not include a review of UGS' management controls as substantive testing was used.

FINDINGS AND RECOMMENDATIONS

We found that UGS had generally established adequate systems of internal control to account for and report Y2K costs. While most of the Y2K costs were allowable under the provisions of the Medicare contract and applicable portions of the FAR, we identified \$49,923 of unallowable charges. Specifically, we found:

- **Supervisor salaries and fringe benefits** were not claimed in accordance with the Medicare Intermediary Manual,
- **Other salaries and fringe benefits** could not be supported by accounting records, and
- **Meal costs** for employees working on DOP activities were unallowable.

The UGS written comments to the draft report are paraphrased after each recommendation with the complete written response included in the ATTACHMENT.

SUPERVISOR SALARIES AND FRINGE BENEFITS

We found that UGS charged Y2K for supervisor salary and fringe benefit costs when the supervisors worked less than full-time on Y2K activities. This is contrary to Section 1213.9D of the Medicare Intermediary Manual, which states:

...Include costs related to supervisory personnel only when 100 percent of their time is spent on the project. Do not allocate a portion of a supervisor's or project manager's time if that time is to be charged to Medicare if the project is not approved....

UGS continued to claim salary costs for supervisors that did not work 100 percent on Y2K activities, despite that fact that a similar finding was reported in the prior OIG audit in 1999. UGS believed that supervisory costs were allowable Y2K expenditures even though the supervisors were not fully dedicated to Y2K compliance efforts. Between August 1999 and January 2000, UGS claimed \$45,278 in supervisor salaries and fringe benefits.

Recommendation

We recommend that UGS amend the FY 1999 FACP to transfer supervisory salary and fringe benefit costs of \$45,278 from Y2K activity codes to non-Y2K Medicare activities.

UGS's Comments

The UGS officials cited FAR 31.202 as guidance for assigning costs to final cost objectives whenever it could be identified with the output activity. They indicated that under normal UGS accounting practices, costs of both non-supervisor and supervisor staff would be

assigned in this manner, which they believed to be reasonable. They further indicated that these costs would be allowable under the Medicare contract, even if disallowed for Y2K activities.

Office of Inspector General's Response

Although UGS followed its normal cost accounting practices, the CMS criteria states that the supervisors must work 100 percent on Y2K activities for their compensation to be allowable under Y2K. We agree that the costs may be charged to other Medicare activity codes and have revised our recommendation accordingly.

OTHER SALARIES AND FRINGE BENEFITS

We found that UGS did not have adequate supporting documentation for some salary and fringe benefit costs claimed as Y2K expenditures. While we were able to reconcile most costs claimed to the accounting records and Y2K summary spreadsheet (provided to us by UGS), \$3,724 claimed on the FACPs could not be supported.

With respect to supporting documentation, FAR 31.201-2(d) states:

...A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost which is inadequately supported....

The total expenses claimed for the entire Y2K time period equaled \$1,395,086, while the total expenses incurred were only \$1,391,362. The difference of \$3,724 for salaries and fringe benefits could not be explained or supported.

Recommendation

We recommend that UGS make a financial adjustment of \$3,724 for unsupported salary and fringe benefit costs claimed.

UGS's Comments

The UGS agreed with the reduced reconciling variance of \$3,724.

MEAL COSTS

We found that UGS improperly charged Medicare \$921 for the cost of breakfasts for Milwaukee staff during DOP activities at the advent of Y2K. On December 30, 1999, bagels were purchased, while on January 1, 2000 and January 2, 2000, breakfasts were

furnished by a nearby hotel for 50 and 45 employees, respectively. Documents provided by UGS list only 39 people working in Milwaukee on January 1st and 33 people working in Milwaukee on January 2nd.

The final NOBA for FY 1999 did not authorize funds for PI #17706, "Implementing Risk Mitigation and Readiness Plans," and UGS did not claim costs for this PI on its final FACP. The meal costs were claimed within the other PI activity codes.

The FAR does not allow employee meal costs, except as per diem, when employees are traveling for contract business. The FAR 31.205-13 (a), relating to employee morale, allows the cost of operating or furnishing dining facilities but not the cost of meals. It states:

...Aggregate costs incurred on activities designed to improve working conditions, employer-employee relations, employee morale, and employee performance (less income generated by these activities) are allowable, except as limited by paragraphs (b), (c), and (d) of this subsection. Some examples of allowable activities are ... food and dormitory services, which include operating or furnishing facilities for cafeterias, dining rooms, canteens, lunch wagons, vending machines ... or similar types of services for the contractor's employees at or near the contractor's facilities....

Food supplied by a hotel does not qualify as a company food service per the previous definition. We conclude Medicare was overcharged \$921 in meal expenses.

Recommendation

We recommend that UGS make a financial adjustment of \$921 for unallowable meal costs.

UGS's Comments

In its written comments, UGS indicated that it complied with CMS requirements for Medicare contractors to perform certain tasks over the Y2K weekend. It stated that since the normal food service facilities were closed over the holiday weekend, UGS felt compelled to provide some level of meals to the staff working. Furthermore, it believed that the meals were a low cost alternative and were reasonable employee morale costs under the terms of the contract and FAR 31.205-13.

Office of Inspector General's Response

Section 31.205-13 of the FAR indicates, through the examples cited, that the intent is to participate in operating costs of furnishing a food service, such as the Medicare fair share of heat, electricity, and maintenance of the space. It does not include the cost of the meals, which are the employees' responsibility. We believe that this was an unnecessary and unallowable cost to the contract.

OTHER MATTERS

PRIOR AUDIT FINDINGS

The prior OIG audit report on Y2K costs claimed by UGS covered the period October 1, 1997 through July 31, 1999. The report included two findings: 1) unallowable salaries and fringe benefits of \$84,318 for supervisors working less than 100 percent on Y2K and 2) various costs totaling \$8,837 that did not relate to Y2K, were duplicated, or needed adjusting.

UGS agreed with the second finding and corrected its accounting records. The CMS reached a final settlement on FYs 1995 through 1998 in Closing Agreement 14, dated February 18, 2003. The finding on supervisor salary and fringe benefit costs did not require a financial adjustment to the total Medicare costs claimed.

APPENDIX

UGS's Written Comments to Draft Report

SANDY COSTON, CPA
CHAIRMAN AND PRESIDENT

February 28, 2003

Mr. Paul Swanson
Regional Inspector General for Audit Services
DHHS/OIG/OAS
233 North Michigan Avenue
Chicago, IL 60601

RE: Audit Report Number A-05-02-00054

Dear Mr. Swanson:

Thank you for the opportunity to respond to the draft report "Review of Medicare Part A Costs Claimed for Y2K Activities for the Period October 1, 1997 Through September 30, 1999." Enclosed please find United Government Services, LLC's comments and responses to the draft audit report.

If you have any questions on the attached information, please feel free to contact me at (414) 226-5588 or Cheryl Leissring at (414) 226-5884.

Sincerely,



Enclosure

Copy: Cyndi Owens, OIG
Cheryl Leissring, UGS
Todd Reiger, UGS
Kendall Greenwood, UGS
Randy Oleszak, UGS
Dave Strzyzewski, UGS

UNITED GOVERNMENT SERVICES, LLC.

United Government Services, LLC
Response to the Review of Medicare Part A Costs Claimed for Y2K
Activities for the Period October 1, 1997 through September 30, 1999
Draft Report

Below are UGS' responses and proposed corrections to the above referenced report.

Supervisor Salaries and Fringe Benefits

The direction provided regarding the charging of time for staff (supervisory and non-supervisory) working on Y2K activities was not very clear when contractors were first asked to submit their original supplemental budget requests (SBRs) for Y2K in early 1998. Accordingly, UGS submitted a Y2K SBR that included allocated time for both supervisory and non-supervisory personnel for programming and project management functions. This methodology fit with our standard practices of directly tracing costs to outputs (i.e. Medicare activity codes). This approach, in the context of our cost structure, appeared much more reasonable than assigning only the direct cost of non-supervisory staff to Y2K but not the direct supervisory time. This approach is consistent with FAR reference 31.202, which states:

“A direct cost is any cost that can be identified specifically with a particular final cost objective.”

Within the structure of our cost allocation process, the direct tracing of costs to Medicare activity codes is a routine practice. Costs specifically identifiable to a particular cost objective are appropriately assigned to that objective. In good faith, supervisory time continued to be charged to Y2K although subsequent clarification was ultimately provided by CMS regarding the charging practices of staff time. This practice continued in an effort to minimize the work involved with adjusting Interim Expenditure Reports to accommodate the changing direction received on the charging of internal staff time.

Respectively, UGS requests that this finding be removed. Recognizing that these costs are allowable costs under our Medicare contract (even though they were performed for the benefit of Y2K), the disallowance of these costs would only mean that these costs be reimbursed under our non-Y2K Medicare activity codes for the time period in question. Finally, the amount of salaries and fringes cited in the audit report of \$45,278 should be \$39,182.

Other Salaries and Fringe Benefits

As cited in the audit report, a reconciling variance of \$11,903 was identified in salary and fringe benefit costs. However, during that same time period, we had under reported the amount of “other expenses” on our FACPs by \$8,179; thereby yielding a “net” unreconciled variance of \$3,724 for the period. The under reported “other expense” variance was discussed with the OIG audit team and supporting documentation was provided to them to support the net difference. We respectively request that the under reported “other expense” variance be offset against the identified salary and fringe benefit reconciling item.

United Government Services, LLC
Response to the Review of Medicare Part A Costs Claimed for Y2K
Activities for the Period October 1, 1997 through September 30, 1999
Draft Report

Meal Costs

In support of the Day One activities that CMS required Contractors to carry out, UGS, like other contractors, required that certain employees within the organization engage in work activities over the millennium holiday period. These work activities consisted of ensuring that computer systems utilized in the contractor environment functioned properly as the year changed from 1999 to 2000. In support of the verification activities that UGS was required to perform in conjunction with its approved Day One Plan, staff were on site at UGS' various office locations beginning 10:30pm (CST) December 31st. Several staff worked throughout the night and into the late evening of January 1st. Many of these same staff came back on site in the early morning hours of January 2nd to continue verification procedures. The vast majority of this staff was salaried employees and as such did not receive any additional compensation for the work they performed in support of the Day One activities.

In an effort to keep spirits high while staff were away from their families during this trying holiday period, UGS, as a thoughtful employer, brought on-site bagels, donuts, coffee and juice to boost morale as we assisted CMS, our business partner, with their number one objective – making Y2K a success. The food items provided to staff were not extravagant by any means and were of nominal cost. Additionally, we felt compelled to provide some level of meals to our staff while they worked throughout the millennium weekend, as our on-site cafeteria was closed during this time period. Accordingly, we believe that these costs are allowable costs under FAR 31-205-13 and Appendix B of our contract, which state the following:

“Aggregate costs incurred on activities designed to improve working conditions, employer-employee relations, employee morale, and employee performance (less income generated by these activities) are allowable...”

The expense incurred by UGS went a long way to improve the overall morale of the group of employees that committed themselves to ensuring Y2K was a success. Given that the “allowable” food service provided for on-site was closed during the holiday weekend, we find our low cost alternative reasonable under the terms of our contract. Respectively, we request that this finding be removed.

Proposed Correction

UGS would like to clarify that in the first paragraph of the “Meal Costs” finding on page 4, the breakfasts discussed were furnished by a nearby hotel, not at a nearby hotel as stated in the draft report.

Exhibit A

**UNITED GOVERNMENT SERVICES, LLC
FINAL ADMINISTRATIVE COST PROPOSAL
AND AUDITOR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1998**

<u>Operation</u>	<u>Administrative Costs</u>
PI #17701 - Y2K Hardware	\$ 266,210
PI #17702 - Y2K Software	346,319
PI #17703 - Y2K Testing	514,298
PI #17704 - Y2K Promotion	18,248
PI #17705 - Y2K Project Management	<u>128,825</u>
Total FACP Costs Claimed	\$1,273,900
 <i>Recommended Adjustments</i>	
Overclaimed Salary/Fringe Benefits	<u>(3,724)</u>
Total Recommended for Acceptance	<u>\$1,270,176</u>

Note: An explanation for the overclaimed Salary/Fringe Benefits adjustment is provided in the FINDINGS AND RECOMMENDATIONS section of this report.

Exhibit B

**UNITED GOVERNMENT SERVICES, LLC
FINAL ADMINISTRATIVE COST PROPOSAL
AND AUDITOR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1999**

<u>Operation</u>	<u>Administrative Costs</u>
PI #17701 - Y2K Hardware	\$ 139
PI #17702 - Y2K Software	350
PI #17703 - Y2K Testing	112,885
PI #17704 - Y2K Promotion	233
PI #17705 - Y2K Project Management	<u>7,579</u>
Total FACP Costs Claimed	\$ 121,186

Recommended Adjustments

Supervisor Salaries and Fringe Benefits	\$ (45,278)
Meal Costs	<u>(921)</u>
Total Recommended for Acceptance	<u>\$ 74,987</u>

Note: An explanation for each adjustment is provided in the FINDINGS AND RECOMMENDATIONS section of this report.

ACKNOWLEDGMENTS

This report was prepared under the direction of Paul Swanson, Regional Inspector General for Audit Services. Other principal Office of Audit Services staff who contributed include:

Robert Wiedeman, *Audit Manager*

Cyndi Owens, *Senior Auditor*

Wendy Mahaney, *Auditor*

For information or copies of this report, please contact the Office of Inspector General's Public Affairs office at (202) 619-1343.